

FISCAL YEAR 2026

**MARK UP
HOUSE BILL 4
DEPARTMENT OF REVENUE**

103rd General Assembly

First Regular Session

Prepared by Senate Appropriations staff

DEPARTMENT OF REVENUE
Section 4.005 – Highway Collections

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Description: The Highway Collections core is comprised of the highway funding appropriated to the Department pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution

Funding Source: General Revenue (1101) and State Highways & Transportation Department Fund (1644)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$98,100) Other Funds E&E reduction of one-time funding added in FY 2025 budget for Temporary License Fee Offices

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Core reduction: (\$407,432) (GR \$362,168 PS and GR \$45,264 E&E) reduction due to estimated lapse

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.005												
Highway Collections - 190001B												
Core												
General Revenue	11,787,084	201.60	11,026,040	161.47	12,112,877	201.60	12,112,877	201.60	12,112,877	201.60	11,705,445	201.60
Personal Services	8,959,511	201.60	8,328,558	161.47	9,246,220	201.60	9,246,220	201.60	9,246,220	201.60	8,884,052	201.60
Expense & Equipment	2,827,573	0.00	2,697,482	0.00	2,866,657	0.00	2,866,657	0.00	2,866,657	0.00	2,821,393	0.00
Other Funds	18,657,668	248.99	17,330,002	225.18	20,193,922	248.99	20,095,822	248.99	20,095,822	248.99	20,095,822	248.99
Personal Services	10,661,878	248.99	9,817,940	225.18	11,111,315	248.99	11,111,315	248.99	11,111,315	248.99	11,111,315	248.99
Expense & Equipment	7,995,790	0.00	7,512,062	0.00	9,082,607	0.00	8,984,507	0.00	8,984,507	0.00	8,984,507	0.00
Total	\$30,444,752	450.59	\$28,356,042	386.65	\$32,306,799	450.59	\$32,208,699	450.59	\$32,208,699	450.59	\$31,801,267	450.59
Postage Rate Increase - NOP.19B.003												
Other Funds	0	0.00	0	0.00	0	0.00	249,932	0.00	249,932	0.00	249,932	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	249,932	0.00	249,932	0.00	249,932	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$249,932	0.00	\$249,932	0.00	\$249,932	0.00
The Department's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2024 and July of 2024. There was an overall 9.5 percent increase to mail a letter, 7.9 percent increase to mail a postcard and an 11.5 percent increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.												
SAVE Program Rate Increase - NOP.19B.006												
General Revenue	0	0.00	0	0.00	0	0.00	46,600	0.00	46,600	0.00	46,600	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	46,600	0.00	46,600	0.00	46,600	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$46,600	0.00	\$46,600	0.00	\$46,600	0.00
The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo requires that the director shall verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.50, effective October 1, 2023, with incremental increases to be applied in the subsequent four fiscal years until the fee of \$3.60 per inquiry is met. Cost increases for the SAVE Program are due to items such as: 1. System upgrades, security, and maintenance costs 2. Standard annual increases built into federal employee pay and contracts 3. New requirements related to immigration and federal benefit policy changes 4. Migration to new data sources and improved data matching capabilities 5. Providing additional case information to SAVE customers, such as immigration status grant date and Employment Authorization Document history, in many SAVE responses 6. Updated costs reflecting SAVE's footprint for shared services (e.g., IT infrastructure, facilities, and personnel)												

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Uninsured Motorist Program - NOP.19B.007												
Other Funds	0	0.00	0	0.00	0	0.00	299,126	0.00	299,126	0.00	799,126	0.00
Personal Services	0	0.00	0	0.00	0	0.00	54,126	0.00	54,126	0.00	54,126	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	245,000	0.00	245,000	0.00	745,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$299,126	0.00	\$299,126	0.00	\$799,126	0.00
Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) program. During the development and testing stages, the vendor will need to be compensated for their services until the diversion program begins and funding becomes available to support the program going forward. It will likely take two years to determine if the diversion funding will be sufficient to cover the program cost. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in the fall of 2026. Last year, there was a new decision cost request for five months of the development cost for this program. To fund the overall cost of the implementation of the uninsured motorist program, the Department is requesting funding for the additional seven months beginning FY26.												
License Off - Dealer Trainers - NOP.19B.009												
Other Funds	0	0.00	0	0.00	0	0.00	2,248,899	14.00	0	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	762,650	14.00	0	0.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	1,486,249	0.00	0	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$2,248,899	14.00	\$0	0.00	\$0	0.00
The new integrated system (MoFUSION) will provide opportunities for the over 6,000 Missouri dealerships and 173 contract license offices to develop a robust working relationship when helping Missourians complete their titling and registration documentation. Providing hands on training for both license office employees and dealerships will be important to the success of the project. Employee turnover in license offices remains a constant challenge for contractors, the Department, and citizens. In FY24, the 173 license offices hired 1564 new employees that need trained to be able to process motor vehicle and driver transactions. The proper training of license office employees to reduce errors and process transactions quickly is important to all Missourians. Missouri also has 6,000 licensed dealership, in the 2021 NADA Dealer Workforce Study, it indicated an overall employee turnover rate of 46 percent annually and the median tenure for dealer employees of approximately three years. As the State makes the transition of dealerships collecting sales tax at the time of purchase in the fall of 2026, the Department need trainers that can work with the dealerships with the collection and remittance of sales tax. The enhancements to Missouri motor vehicle and driver licensing systems and enhanced dealer responsibilities, including the collection and remittance of sales and use tax, will require extensive and ongoing training for over 6,000 Missouri dealerships and their staff. Dealers will collect the necessary customer information, sales, and use taxes and the information will be entered into the integrated system. The customer then visits one of our 173 contract license offices, the license office will be able to open the customer information supplied by the dealer, verify, and complete any missing information that is required to complete the titling and registrations transaction through MoFUSION. This improves the process of titling and registering vehicles for Missourians and creates a partnership between licensed dealers and the contract license offices.												
Third Party CDL Program - NOP.19B.010												
Other Funds	0	0.00	0	0.00	0	0.00	134,930	1.00	99,930	1.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	78,762	0.00	43,762	0.00	0	0.00

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$134,930	1.00	\$99,930	1.00	\$0	0.00
Senate Bill 368 of the 2019 legislative session (Section 302.720, RSMo) allowed for the expansion of the Third-Party Tester program to include private education institutions and private entities to administer CDL skills testing. Since 2019, the Department went from overseeing nine Third-Party Test sites to 17 by the end of FY24. Adding additional sites doubled the amount of examiners within the program, going from 24 to 44. Prior to this legislative change, the Department saw a reduction in the overall number of Third-Party Entities and only allowed these entities to provide training and testing to their own employees with exception for community colleges. In the fiscal note response, the Department indicated additional FTEs may be needed based on the volume of potential sites and tests conducted by third-party testers. The program's FTE are responsible for supporting the additional onboarding applications, reviewing monthly reports, reviewing test document submissions, reviewing compliance audits, providing training and managing access to mandatory automated test entry systems. The Department continues to receive additional site requests.												
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	469,314	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	469,314	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	503,743	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	503,743	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$973,057	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	60	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	60	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,327	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,327	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,387	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	263,006	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	263,006	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	277,320	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	277,320	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$540,326	0.00
Pay Plan - New PS - SWO.HS.007												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,103	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,103	0.00

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,103	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	44,450	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	44,450	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	53,392	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	53,392	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$97,842	0.00
Total - Highway Collections	\$30,444,752	450.59	\$28,356,042	386.65	\$32,306,799	450.59	\$35,188,186	465.59	\$33,877,344	451.59	\$33,537,583	450.59

DEPARTMENT OF REVENUE
Section 4.005 cont. – Motor Vehicle and Driver Licensing System

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Description: The Department of Revenue has been researching and evaluating the various options for moving forward with a new Motor Vehicle and Driver Licensing System. This would allow them to move forward with staff to pursue the project.

Legal Basis: Missouri Revised Statute Chapters 302 and 303

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

Core reduction: (\$228,987) GR PS and (3.00) GR FTE reduction – fund switch to Other Funds in NDI listed below

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.005												
Hwy Coll Mv/DI System - 190003B												
Core												
General Revenue	221,887	3.00	213,364	3.67	228,987	3.00	228,987	3.00	228,987	3.00	0	0.00
Personal Services	221,887	3.00	213,364	3.67	228,987	3.00	228,987	3.00	228,987	3.00	0	0.00
Other Funds	667,156	15.00	337,892	7.44	688,505	15.00	688,505	15.00	688,505	15.00	688,505	15.00
Personal Services	667,156	15.00	337,892	7.44	688,505	15.00	688,505	15.00	688,505	15.00	688,505	15.00
Total	\$889,043	18.00	\$551,256	11.11	\$917,492	18.00	\$917,492	18.00	\$917,492	18.00	\$688,505	15.00
Uninsured Motorist Program - NOP.19B.007												
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) program. During the development and testing stages, the vendor will need to be compensated for their services until the diversion program begins and funding becomes available to support the program going forward. It will likely take two years to determine if the diversion funding will be sufficient to cover the program cost. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in the fall of 2026. Last year, there was a new decision cost request for five months of the development cost for this program. To fund the overall cost of the implementation of the uninsured motorist program, the Department is requesting funding for the additional seven months beginning FY26.												
License Off - Dealer Trainers - NOP.19B.009												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	1,744,899	14.00	1,744,899	14.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	762,650	14.00	762,650	14.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	982,249	0.00	982,249	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,744,899	14.00	\$1,744,899	14.00
The new integrated system (MoFUSION) will provide opportunities for the over 6,000 Missouri dealerships and 173 contract license offices to develop a robust working relationship when helping Missourians complete their titling and registration documentation. Providing hands on training for both license office employees and dealerships will be important to the success of the project. Employee turnover in license offices remains a constant challenge for contractors, the Department, and citizens. In FY24, the 173 license offices hired 1564 new employees that need trained to be able to process motor vehicle and driver transactions. The proper training of license office employees to reduce errors and process transactions quickly is important to all Missourians. Missouri also has 6,000 licensed dealership, in the 2021 NADA Dealer Workforce Study, it indicated an overall employee turnover rate of 46 percent annually and the median tenure for dealer employees of approximately three years. As the State makes the transition of dealerships collecting sales tax at the time of purchase in the fall of 2026, the Department need trainers that can work with the dealerships with the collection and remittance of sales tax.												
The enhancements to Missouri motor vehicle and driver licensing systems and enhanced dealer responsibilities, including the collection and remittance of sales and use tax, will require extensive and ongoing training for over 6,000 Missouri dealerships and their staff. Dealers will collect the necessary customer information, sales, and use taxes and the information will be entered into the integrated system. The customer then visits one of our 173 contract license offices, the license office will be able to open the customer information supplied by the dealer, verify, and complete any missing information that is required to complete the titling and registrations transaction through MoFUSION. This improves the process of titling and registering vehicles for Missourians and creates a partnership between licensed dealers and the contract license offices.												
Hwy Coll MV DL Fund Swap - NOP.HS.003												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	228,987	3.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	228,987	3.00

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$228,987	3.00
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	16,518	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	16,518	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	30,443	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	30,443	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$46,961	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
House Pay Plan - SWO.HS.005												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20,532	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	20,532	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$20,532	0.00
Pay Plan - New PS - SWO.HS.007												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	7,627	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	7,627	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$7,627	0.00
PayPlan half percent vacancy - SWO.HS.010												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,457	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,457	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$4,457	0.00
Total - Hwy Coll Mv/DI System	\$889,043	18.00	\$551,256	11.11	\$917,492	18.00	\$917,492	18.00	\$2,709,352	32.00	\$2,695,007	32.00

DEPARTMENT OF REVENUE
Section 4.010 – Taxation Division

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Description: The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission of \$218,373. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Health Initiatives Fund (1275), Petroleum Storage Tank (1585), Conservation Commission (1609), & Petroleum Inspection Fund (1662)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation out: (\$275,000) (GR \$200,000 PS & GR \$75,000 E&E) reallocated out to the General Counsel's Office

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.010												
Taxation Division - 190010B												
Core												
General Revenue	26,708,456	489.58	25,249,109	500.72	27,491,359	488.58	27,216,359	488.58	27,216,359	488.58	27,216,359	488.58
Personal Services	24,465,691	489.58	22,436,649	500.72	25,248,594	488.58	25,048,594	488.58	25,048,594	488.58	25,048,594	488.58
Expense & Equipment	2,242,765	0.00	2,812,460	0.00	2,242,765	0.00	2,167,765	0.00	2,167,765	0.00	2,167,765	0.00
Other Funds	947,584	24.42	801,748	21.68	977,384	24.42	977,384	24.42	977,384	24.42	977,384	24.42
Personal Services	931,255	24.42	801,306	21.68	961,055	24.42	961,055	24.42	961,055	24.42	961,055	24.42
Expense & Equipment	16,329	0.00	442	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
Total	\$27,656,040	514.00	\$26,050,857	522.40	\$28,468,743	513.00	\$28,193,743	513.00	\$28,193,743	513.00	\$28,193,743	513.00
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	1,096,713	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	1,096,713	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	38,468	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	38,468	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,135,181	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	287	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	287	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$287	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	612,606	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	612,606	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	19,158	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	19,158	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$631,764	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	120,619	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	120,619	0.00

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,657	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,657	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$125,276	0.00
Total - Taxation Division	\$27,656,040	514.00	\$26,050,857	522.40	\$28,468,743	513.00	\$28,193,743	513.00	\$29,328,924	513.00	\$28,951,070	513.00

DEPARTMENT OF REVENUE
Section 4.010 cont. – Integrated Tax System

Page 45

Description: DOR awarded a contract in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$11 billion in GR and \$1 billion in highway related revenue annually through the integrated tax system. The final release was deployed on August 8, 2020.

The Integrated Tax System enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income. These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri.

Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.010												
Integrated Tax System - 190011B												
Core												
General Revenue	7,500,000	0.00	7,452,262	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
Expense & Equipment	7,500,000	0.00	7,452,262	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
Other Funds	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
Expense & Equipment	150,000	0.00	0	0.00	150,000	0.00	150,000	0.00	150,000	0.00	150,000	0.00
Total	\$7,650,000	0.00	\$7,452,262	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00
Total - Integrated Tax System	\$7,650,000	0.00	\$7,452,262	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00	\$7,650,000	0.00

DEPARTMENT OF REVENUE
Section 4.015 – Motor Vehicle and Driver Licensing Division

Page 51

Description: This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 175 contract agent license offices.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Motor Vehicle Commission Fund (1588), Specialty Plate Fund (1775), & Federal Fund (1132)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation out: (\$25,000) GR E&E reallocated out to the General Counsel's Office

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.015												
Motor Veh & Driver Licensing - 190013B												
Core												
General Revenue	884,613	22.05	846,458	11.72	900,753	22.05	875,753	22.05	875,753	22.05	875,753	22.05
Personal Services	504,381	22.05	488,212	11.72	520,521	22.05	520,521	22.05	520,521	22.05	520,521	22.05
Expense & Equipment	380,232	0.00	358,245	0.00	380,232	0.00	355,232	0.00	355,232	0.00	355,232	0.00
Federal Funds	164,205	0.00	0	0.00	257,315	0.00	257,315	0.00	257,315	0.00	257,315	0.00
Personal Services	3,429	0.00	0	0.00	3,539	0.00	3,539	0.00	3,539	0.00	3,539	0.00
Expense & Equipment	160,776	0.00	0	0.00	253,776	0.00	253,776	0.00	253,776	0.00	253,776	0.00
Other Funds	531,021	10.00	347,829	5.09	539,829	10.00	539,829	10.00	539,829	10.00	539,829	10.00
Personal Services	275,228	10.00	190,644	5.09	284,036	10.00	284,036	10.00	284,036	10.00	284,036	10.00
Expense & Equipment	255,793	0.00	157,185	0.00	255,793	0.00	255,793	0.00	255,793	0.00	255,793	0.00
Total	\$1,579,839	32.05	\$1,194,287	16.81	\$1,697,897	32.05	\$1,672,897	32.05	\$1,672,897	32.05	\$1,672,897	32.05
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	18,243	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	18,243	0.00	0	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	35	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	35	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	9,885	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	9,885	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$28,163	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10,546	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10,546	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,765	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4,765	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$15,311	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2,502	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	2,502	0.00

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	18	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	18	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,361	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,361	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$3,881	0.00
Total - Motor Veh & Driver Licensing	\$1,579,839	32.05	\$1,194,287	16.81	\$1,697,897	32.05	\$1,672,897	32.05	\$1,701,060	32.05	\$1,692,089	32.05

DEPARTMENT OF REVENUE
Section 4.020 – General Counsel’s Office

Page 58

Description: This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri’s motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Motor Vehicle Commission Fund (1588), Tobacco Control Special Fund (1984), & Federal Fund (1132)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation in: \$300,000 (GR \$200,000 PS & GR \$100,000 E&E) reallocated in from the Taxation Division and Motor Vehicle & Driver Licensing Division

Core reallocation out: (\$391,398) (GR \$341,910 PS, GR \$49,488 E&E, & GR 7.40 FTE) reallocated out to the Division of Administration

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.020												
General Counsels Office - 190014B												
Core												
General Revenue	2,663,368	49.30	2,442,732	39.56	2,729,153	49.30	2,637,755	41.90	2,637,755	41.90	2,637,755	41.90
Personal Services	2,521,726	49.30	2,283,390	39.56	2,587,511	49.30	2,445,601	41.90	2,445,601	41.90	2,445,601	41.90
Expense & Equipment	141,642	0.00	159,342	0.00	141,642	0.00	192,154	0.00	192,154	0.00	192,154	0.00
Federal Funds	475,213	3.00	183,034	2.57	483,648	3.00	483,648	3.00	483,648	3.00	483,648	3.00
Personal Services	263,626	3.00	146,143	2.57	272,061	3.00	272,061	3.00	272,061	3.00	272,061	3.00
Expense & Equipment	211,587	0.00	36,891	0.00	211,587	0.00	211,587	0.00	211,587	0.00	211,587	0.00
Other Funds	626,231	10.50	550,909	8.96	660,173	10.50	660,173	10.50	660,173	10.50	660,173	10.50
Personal Services	594,790	10.50	522,982	8.96	628,732	10.50	628,732	10.50	628,732	10.50	628,732	10.50
Expense & Equipment	31,441	0.00	27,927	0.00	31,441	0.00	31,441	0.00	31,441	0.00	31,441	0.00
Total	\$3,764,812	62.80	\$3,176,675	51.09	\$3,872,974	62.80	\$3,781,576	55.40	\$3,781,576	55.40	\$3,781,576	55.40
Vehicle Replacement - NOP.19B.011												
General Revenue	0	0.00	0	0.00	0	0.00	111,000	0.00	0	0.00	0	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	111,000	0.00	0	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$111,000	0.00	\$0	0.00	\$0	0.00
The Department's General Counsel's offices provides legal and investigative functions. Our attorneys travel to courts for hearings and our auditors travel to license offices throughout the state. Our investigators travel regularly to ensure dealer compliance and investigate complaints related to fraudulent activities and unpaid taxes. The General Counsel's Office has the largest portion of the Department's vehicle fleet with several vehicles designated as pool vehicles. In FY26, the Department will replace three vehicles and reallocate three vehicles with approximately 100,000 or more miles, with model years as follows: 2010, 2012, 2012, 2015, 2015 and 2017. The Department is asking to replace only three of these vehicles and the Department does not have dedicated funding for fleet replacement. Historically, the Department have also used flexibility to cover vehicle replacement costs. The Department is seeking the \$111,000 as on-going funding for future revolving aging fleet vehicles.												
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	143,089	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	143,089	0.00	0	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	10,439	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	10,439	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	35,544	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	35,544	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$189,072	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	272	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	272	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	141	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	141	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	22	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	22	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$435	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	81,439	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	81,439	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5,072	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5,072	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	19,735	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	19,735	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$106,246	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,721	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,721	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,327	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,327	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3,048	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3,048	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$16,096	0.00
Total - General Counsels Office	\$3,764,812	62.80	\$3,176,675	51.09	\$3,872,974	62.80	\$3,892,576	55.40	\$3,970,648	55.40	\$3,904,353	55.40

DEPARTMENT OF REVENUE
Section 4.025 – Administration Division

Pages 67

Description: The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Child Support Enforcement Fund (1169), & Federal Fund (1132)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reallocation in: \$391,398 (GR \$341,910 PS, GR \$49,488 E&E, & GR 7.40 FTE) reallocated in from General Counsel's Office

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.025												
Administration Division - 190015B												
Core												
General Revenue	1,983,460	38.49	1,873,014	29.46	2,121,775	39.49	2,513,173	46.89	2,513,173	46.89	2,513,173	46.89
Personal Services	1,664,245	38.49	1,566,224	29.46	1,800,060	39.49	2,141,970	46.89	2,141,970	46.89	2,141,970	46.89
Expense & Equipment	319,215	0.00	306,790	0.00	321,715	0.00	371,203	0.00	371,203	0.00	371,203	0.00
Federal Funds	3,539,915	1.74	1,547,644	0.84	3,542,152	1.74	3,542,152	1.74	3,542,152	1.74	3,542,152	1.74
Personal Services	69,909	1.74	35,616	0.84	72,146	1.74	72,146	1.74	72,146	1.74	72,146	1.74
Expense & Equipment	3,470,006	0.00	1,512,028	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
Other Funds	1,496,085	0.88	927,940	0.49	1,497,147	0.88	1,497,147	0.88	1,497,147	0.88	1,497,147	0.88
Personal Services	33,185	0.88	20,869	0.49	34,247	0.88	34,247	0.88	34,247	0.88	34,247	0.88
Expense & Equipment	1,462,900	0.00	907,071	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
Total	\$7,019,460	41.11	\$4,348,598	30.79	\$7,161,074	42.11	\$7,552,472	49.51	\$7,552,472	49.51	\$7,552,472	49.51
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	115,909	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	115,909	0.00	0	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	3,341	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	3,341	0.00	0	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	1,684	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	1,684	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$120,934	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	24	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	24	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$24	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	63,814	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	63,814	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,418	0.00

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,418	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	742	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	742	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$65,974	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10,350	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10,350	0.00
Federal Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	352	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	352	0.00
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	166	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	166	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$10,868	0.00
Total - Administration Division	\$7,019,460	41.11	\$4,348,598	30.79	\$7,161,074	42.11	\$7,552,472	49.51	\$7,673,406	49.51	\$7,629,338	49.51

DEPARTMENT OF REVENUE

Section 4.025 cont. – Postage

Page 75

Description: This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

Legal Basis: Section 32.028 RSMo.

Funding Source: General Revenue (1101), Health Initiatives Fund (1275), Motor Vehicle Commission Fund (1588), & Conservation Commission Fund (1609)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.025												
Postage - 190016B												
Core												
General Revenue	3,529,183	0.00	3,422,680	0.00	3,912,632	0.00	3,912,632	0.00	3,912,632	0.00	3,912,632	0.00
Expense & Equipment	3,529,183	0.00	3,422,680	0.00	3,912,632	0.00	3,912,632	0.00	3,912,632	0.00	3,912,632	0.00
Other Funds	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
Expense & Equipment	50,745	0.00	50,584	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
Total	\$3,579,928	0.00	\$3,473,264	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00	\$3,963,377	0.00
Postage Rate Increase - NOP.19B.003												
General Revenue	0	0.00	0	0.00	0	0.00	407,786	0.00	407,786	0.00	407,786	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	407,786	0.00	407,786	0.00	407,786	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$407,786	0.00	\$407,786	0.00	\$407,786	0.00
The Department's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2024 and July of 2024. There was an overall 9.5 percent increase to mail a letter, 7.9 percent increase to mail a postcard and an 11.5 percent increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.												
Total - Postage	\$3,579,928	0.00	\$3,473,264	0.00	\$3,963,377	0.00	\$4,371,163	0.00	\$4,371,163	0.00	\$4,371,163	0.00

DEPARTMENT OF REVENUE
Section 4.030 – Rolling Stock Tax Credit

Page 83

Description: Appropriations authority for tax credit redemptions for Rolling Stock.

Legal Basis: Sections 137.1018, 135.305, and 137.710, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$300,000) GR PSD reduction of one-time funding added in FY 2025 budget

GOVERNOR:

Same as Department – no additional core changes

HOUSE:

Same as Department – no additional core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.030												
Appropriated Tax Credits - 190018B												
Core												
General Revenue	200,000	0.00	194,000	0.00	500,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Program-Specific	200,000	0.00	194,000	0.00	500,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Total	\$200,000	0.00	\$194,000	0.00	\$500,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
Total - Appropriated Tax Credits	\$200,000	0.00	\$194,000	0.00	\$500,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

DEPARTMENT OF REVENUE
Section 4.035 – Port Authority AIM Zone Funding Authority

Page 88

Description: This would provide appropriation authority for funds collected in the Port Authority Advanced Industrial Manufacturing Zone Fund (1583) pursuant to SB861 (2016). SB861 creates the Advanced Industrial Manufacturing Zones Act. Port authorities located in Missouri are authorized to establish an advanced industrial manufacturing ("AIM") zone, which is an area that is being developed or redeveloped for any purpose so long as any infrastructure and building built or improved is in the development area. A zone may include any portion of the area located in the authority's jurisdiction, and its boundaries must be determined by the authority. More than one zone may exist within the authority's jurisdiction.

Legal Basis: Section 68.075 RSMo.

Funding Source: Port Authority AIM Zone Fund (1583)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.035												
Port Aim Zones - 190019B												
Core												
Other Funds	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
Program-Specific	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00	2,091,155	0.00
Total	\$2,091,155	0.00	\$0	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00
Total - Port Aim Zones	\$2,091,155	0.00	\$0	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00	\$2,091,155	0.00

DEPARTMENT OF REVENUE
Section 4.035 cont. – TIME Zone Appropriation Fund

Page 93

Description: Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote the economic development of the region.
Legal Basis: Section 620.2250 RSMo.
Funding Source: TIME Zone Fund (1604)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.035												
Time Zone Distributions - 190020B												
Core												
Other Funds	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
Program-Specific	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
Total	\$1,000,000	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
Total - Time Zone Distributions	\$1,000,000	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.040 – Prosecuting Attorneys/Collections Agencies Fees

Page 98

Description: This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected.
Legal Basis: Sections 140.850 and 136.150, RSMo.
Funding Source: General Revenue (1101)
FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.040												
Prosec Attys-Coll Agency Fees - 190021B												
Core												
General Revenue	2,900,000	0.00	1,021,319	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00
Expense & Equipment	900,000	0.00	303,308	0.00	900,000	0.00	900,000	0.00	900,000	0.00	900,000	0.00
Program-Specific	2,000,000	0.00	718,011	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Total	\$2,900,000	0.00	\$1,021,319	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
Total - Prosec Attys-Coll Agency Fees	\$2,900,000	0.00	\$1,021,319	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00

DEPARTMENT OF REVENUE
Section 4.045 – County Lien Filing Fees

Page 103

Description: This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. Per Section 144.380.4 RSMO, the Department will pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Legal Basis: Sections 144.380 and 143.902, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.045												
County Lien Filing Fees - 190022B												
Core												
General Revenue	200,000	0.00	36,244	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Program-Specific	200,000	0.00	36,244	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
Total	\$200,000	0.00	\$36,244	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
Total - County Lien Filing Fees	\$200,000	0.00	\$36,244	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

DEPARTMENT OF REVENUE
Section 4.050 – Motor Fuel Tax Fund Distribution to Counties and Cities

Page 108

Description: Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.
Legal Basis: Article IV, Section 30(a) of MO Constitution
Funding Source: Motor Fuel Tax Fund (1673)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.050												
Motor Fuel Tax Distribution - 190023B												
Core												
Other Funds	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00
Program-Specific	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00	536,000,000	0.00
Total	\$356,000,000	0.00	\$276,983,763	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00
Total - Motor Fuel Tax Distribution	\$356,000,000	0.00	\$276,983,763	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00	\$536,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.055 – Emblem Use Fee Distribution

Page 113

Description: Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Legal Basis: Various RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.055												
Emblem Use Fee Distribution - 190024B												
Core												
General Revenue	34,100	0.00	16,857	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
Program-Specific	34,100	0.00	16,857	0.00	34,100	0.00	34,100	0.00	34,100	0.00	34,100	0.00
Total	\$34,100	0.00	\$16,857	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00
Total - Emblem Use Fee Distribution	\$34,100	0.00	\$16,857	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00	\$34,100	0.00

DEPARTMENT OF REVENUE
Section 4.060 – Refunds from General Revenue

Page 118

Description: This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Legal Basis: Section 136.035, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.060												
General Revenue Refunds (Reg) - 190025B												
Core												
General Revenue	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	1,717,000,000	0.00	1,717,000,000	0.00	1,717,000,000	0.00
Program-Specific	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	1,717,000,000	0.00	1,717,000,000	0.00	1,717,000,000	0.00
Total	\$1,694,000,000	0.00	\$1,613,314,332	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00
GR Refunds - NOP.GV.028												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	113,700,000	0.00	113,700,000	0.00
Program-Specific	0	0.00	0	0.00	0	0.00	0	0.00	113,700,000	0.00	113,700,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$113,700,000	0.00	\$113,700,000	0.00
The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.												
Total - General Revenue Refunds (Reg)	\$1,694,000,000	0.00	\$1,613,314,332	0.00	\$1,717,000,000	0.00	\$1,717,000,000	0.00	\$1,830,700,000	0.00	\$1,830,700,000	0.00

DEPARTMENT OF REVENUE
Section 4.065 – Refunds from Federal and Other Funds

Page 125

Description: This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Legal Basis: Section 136.035, RSMo.

Funding Sources: Federal and Other Funds (Various)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.065												
Federal & Other Funds Refunds - 190028B												
Core												
Other Funds	50,000	0.00	4,653	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Program-Specific	50,000	0.00	4,653	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Total	\$50,000	0.00	\$4,653	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
Total - Federal & Other Funds Refunds	\$50,000	0.00	\$4,653	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE

Section 4.070 – Refunds from State Highway & Transportation Department Fund

Page 130

Description: This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Legal Basis: Section 136.035, RSMo.

Funding Source: State Highways and Transportation Department Fund (1644)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.070												
Highway Fund Refunds - 190029B												
Core												
Other Funds	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
Program-Specific	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00	1,200,000	0.00
Total	\$1,200,000	0.00	\$1,161,078	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00
Total - Highway Fund Refunds	\$1,200,000	0.00	\$1,161,078	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00	\$1,200,000	0.00

DEPARTMENT OF REVENUE
Section 4.075 – Refunds from Aviation Trust Fund

Page 135

Description: This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.
Legal Basis: Section 155.080, RSMo.
Funding Source: Aviation Trust Fund (1952)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.075												
Aviation Trust Fund Refunds - 190030B												
Core												
Other Funds	50,000	0.00	3,037	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Program-Specific	50,000	0.00	3,037	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
Total	\$50,000	0.00	\$3,037	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
Total - Aviation Trust Fund Refunds	\$50,000	0.00	\$3,037	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DEPARTMENT OF REVENUE
Section 4.080 – Refunds of Motor Fuel Tax

Page 140

Description: This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Legal Basis: Chapter 142, RSMo.

Funding Source: State Highways and Transportation Department Fund (1644)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.080												
Refunds Of Motor Fuel Tax - 190031B												
Core												
Other Funds	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
Program-Specific	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00	38,231,618	0.00
Total	\$38,231,618	0.00	\$12,393,948	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00
Total - Refunds Of Motor Fuel Tax	\$38,231,618	0.00	\$12,393,948	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00	\$38,231,618	0.00

DEPARTMENT OF REVENUE
Section 4.085 – Refunds from Workers’ Compensation Fund

Page 145

Description: This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers’ Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Legal Basis: Section 287.170, RSMo.

Funding Source: Workers Compensation Fund (1652)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.085												
Refunds From Workers' Comp - 190032B												
Core												
Other Funds	2,000,000	0.00	338,209	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Program-Specific	2,000,000	0.00	338,209	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
Total	\$2,000,000	0.00	\$338,209	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
Total - Refunds From Workers' Comp	\$2,000,000	0.00	\$338,209	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DEPARTMENT OF REVENUE
Section 4.090 – Refunds for Cigarette Taxes

Page 150

Description: This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.
Legal Basis: Chapter 149, RSMo.
Funding Sources: Health Initiatives Fund (1275), State School Moneys Fund (1616), & Fair Share Fund (1687)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.090												
Cigarette Tax Refunds - 190033B												
Core												
Other Funds	161,000	0.00	198	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
Program-Specific	161,000	0.00	198	0.00	161,000	0.00	161,000	0.00	161,000	0.00	161,000	0.00
Total	\$161,000	0.00	\$198	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
Total - Cigarette Tax Refunds	\$161,000	0.00	\$198	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DEPARTMENT OF REVENUE
Section 4.095 – County Stock Insurance Distribution

Page 155

Description: This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distributions are made according to Section 148.330, RSMo.

Legal Basis: Section 148.330, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.095												
County Stock Ins Tax Distribtn - 190034B												
Core												
General Revenue	436,433	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Program-Specific	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Transfers	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$436,433	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
Total - County Stock Ins Tax Distribtn	\$436,433	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

DEPARTMENT OF REVENUE
Section 4.100 – Tax Delinquencies Set Off by Tax Credits

Page 160

Description: This section allows the Department to apply an authorized tax credit towards a tax delinquency pursuant to Section 135.815, RSMo. Prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Legal Basis: Section 135.815, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.100												
Offset Debts With Tax Credits - 190035B												
Core												
General Revenue	300,000	0.00	145,103	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
Program-Specific	300,000	0.00	145,103	0.00	300,000	0.00	300,000	0.00	300,000	0.00	300,000	0.00
Total	\$300,000	0.00	\$145,103	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
Total - Offset Debts With Tax Credits	\$300,000	0.00	\$145,103	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DEPARTMENT OF REVENUE
Section 4.105 – General Revenue Transfer to Debt Offset Escrow Fund

Page 165

Description: This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.
Legal Basis: Sections 143.748 – 143.782, RSMo.
Funding Source: General Revenue (1101)
FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.105												
Debt Offset Transfer - 190036B												
Core												
General Revenue	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00
Transfers	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00	37,213,307	0.00
Total	\$36,974,627	0.00	\$22,783,856	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00
Total - Debt Offset Transfer	\$36,974,627	0.00	\$22,783,856	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00	\$37,213,307	0.00

DEPARTMENT OF REVENUE
Section 4.110 – General Revenue Transfer to Circuit Court Escrow Fund

Page 170

Description: This section provides for the transfer of funds to the Circuit Court Escrow Funds that are offset from tax refunds to satisfy debts owed to the courts across the state.
Legal Basis: Sections 143.782 – 143.788, RSMo.
Funding Source: General Revenue (1101)
FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.110												
Circuit Courts Escrow Trf - 190037B												
Core												
General Revenue	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
Transfers	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
Total	\$4,074,458	0.00	\$3,501,739	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
Total - Circuit Courts Escrow Trf	\$4,074,458	0.00	\$3,501,739	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

DEPARTMENT OF REVENUE
Section 4.115 – Debt Offset Escrow Fund Transfer

Page 175

Description: This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

Legal Basis: Sections 143.782 – 143.788, RSMo.

Funding Source: Debt Offset Escrow (1753)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.115												
Debt Offset - 190038B												
Core												
Other Funds	1,339,119	0.00	910,533	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
Program-Specific	1,339,119	0.00	910,533	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
Total	\$1,339,119	0.00	\$910,533	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
Total - Debt Offset	\$1,339,119	0.00	\$910,533	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

DEPARTMENT OF REVENUE
Section 4.120 – School District Trust Fund Transfer to General Revenue

Page 180

Description: This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Legal Basis: Section 144.701, RSMo.

Funding Source: School District Trust Fund (1688)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.120												
School Dist Trst Trnsfer To Gr - 190039B												
Core												
Other Funds	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
Transfers	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
Total	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
Total - School Dist Trst Trnsfer To Gr	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DEPARTMENT OF REVENUE
Section 4.125 – Parks Sales Tax Fund Transfer to General Revenue

Page 185

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.
Legal Basis: Article IV, Section 30(a) of MO Constitution
Funding Source: Park Sales Tax (1613)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.125												
Park Sales Tax Transfer To Gr - 190040B												
Core												
Other Funds	425,000	0.00	421,829	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Transfers	425,000	0.00	421,829	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Total	\$425,000	0.00	\$421,829	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
Park Sales Tax TRF Increase - NOP.19B.004												
Other Funds	0	0.00	0	0.00	0	0.00	27,423	0.00	27,423	0.00	27,423	0.00
Transfers	0	0.00	0	0.00	0	0.00	27,423	0.00	27,423	0.00	27,423	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$27,423	0.00	\$27,423	0.00	\$27,423	0.00
The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.												
The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.												
Total - Park Sales Tax Transfer To Gr	\$425,000	0.00	\$421,829	0.00	\$425,000	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00

DEPARTMENT OF REVENUE
Section 4.130 – Soil & Water Sales Tax Fund Transfer to General Revenue

Page 193

Description: This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.
Legal Basis: Article IV, Section 47(a)
Funding Source: Soil & Water Sales Tax Fund (1614)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.130												
Soil & Water Sals Tx Trf To Gr - 190041B												
Core												
Other Funds	425,000	0.00	421,827	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Transfers	425,000	0.00	421,827	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Total	\$425,000	0.00	\$421,827	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00	\$425,000	0.00
SoilandWater Sales Tax TRF Inc - NOP.19B.005												
Other Funds	0	0.00	0	0.00	0	0.00	27,423	0.00	27,423	0.00	27,423	0.00
Transfers	0	0.00	0	0.00	0	0.00	27,423	0.00	27,423	0.00	27,423	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$27,423	0.00	\$27,423	0.00	\$27,423	0.00
The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.												
The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.												
Total - Soil & Water Sals Tx Trf To Gr	\$425,000	0.00	\$421,827	0.00	\$425,000	0.00	\$452,423	0.00	\$452,423	0.00	\$452,423	0.00

DEPARTMENT OF REVENUE

Section 4.135 – General Revenue Transfer to Various Other Funds from Income Tax Check-Offs

Page 201

Description: This section allows for the transfer of General Revenue as designated by taxpayers for deposit into various check-off funds pursuant to Sections 143.1000 through 143.1025 RSMo.

Legal Basis: Sections 143.1000 – 143.1027, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.135												
Income Tax Check Off Transfer - 190044B												
Core												
General Revenue	471,000	0.00	160,692	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
Transfers	471,000	0.00	160,692	0.00	471,000	0.00	471,000	0.00	471,000	0.00	471,000	0.00
Total	\$471,000	0.00	\$160,692	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
Total - Income Tax Check Off Transfer	\$471,000	0.00	\$160,692	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

DEPARTMENT OF REVENUE

Section 4.140 – Transfer of Various Other Funds to General Revenue for Erroneous Payments

Page 206

Description: This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.
Legal Basis: Sections 143.1000 – 143.1027, RSMo.
Funding sources: Various Other Funds
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.140												
Check Off Erroneously Dep Trf - 190045B												
Core												
Other Funds	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
Transfers	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
Total	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
Total - Check Off Erroneously Dep Trf	\$13,669	0.00	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DEPARTMENT OF REVENUE
Section 4.145 – Income Tax Check-Off Charitable Trust Funds Distribution

Page 212

Description: This section allows for the distributions of funds from the various funds to the various charitable organizations.

Legal Basis: Sections 143.005 and 143.1013, RSMo.

Funding Source: Various Other Funds

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.145												
Income Tax Check Off Distribu - 190046B												
Core												
Other Funds	50,000	0.00	20,000	0.00	64,135	0.00	64,135	0.00	64,135	0.00	64,135	0.00
Program-Specific	50,000	0.00	20,000	0.00	64,135	0.00	64,135	0.00	64,135	0.00	64,135	0.00
Total	\$50,000	0.00	\$20,000	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00
Total - Income Tax Check Off Distribu	\$50,000	0.00	\$20,000	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00	\$64,135	0.00

DEPARTMENT OF REVENUE

Section 4.150 – DOR Information Fund Transfer to State Highways & Transportation Fund

Page 217

Description: This section allows for a transfer from Department of Revenue Information fund to the State Highways & Transportation Fund as determined by the Department at the end of each fiscal year.

Legal Basis: Sections 32.067 and 610.026, RSMo.

Funding Source: Department of Revenue Information Fund (1619)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.150												
Dor Info Fund Transfer - 190047B												
Core												
Other Funds	1,250,000	0.00	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
Transfers	1,250,000	0.00	0	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
Total	\$1,250,000	0.00	\$0	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
Total - Dor Info Fund Transfer	\$1,250,000	0.00	\$0	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DEPARTMENT OF REVENUE
Section 4.155 – Motor Fuel Tax Fund Transfer to State Highways & Transportation Fund

Page 222

Description: This section allows for the transfer to Highways and Transportation Department Fund.
Legal Basis: Section 142.345, RSMo.
Funding Source: Motor Fuel Tax Fund (1673)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:
No core changes

GOVERNOR:
No core changes

HOUSE:
No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.155												
Motor Fuel Tax Transfer - 190048B												
Core												
Other Funds	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Transfers	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Total	\$898,000,000	0.00	\$761,968,763	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00
Total - Motor Fuel Tax Transfer	\$898,000,000	0.00	\$761,968,763	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00	\$1,053,000,000	0.00

DEPARTMENT OF REVENUE
General Revenue Transfer to State Highways & Transportation Fund

Description: This section allows for the transfer from General Revenue to the Highways and Transportation Department Fund.
Legal Basis: Section 32.028 RSMo, and Article IV, Sections 29, 30(a), 30(b), & 30(c) of MO Constitution Unknown
Funding Source: General Revenue (1101)
FY 2025 GR W/H: N/A

This section is not needed because it is included in the Supplemental budget bill each year.

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.155												
Highway Fund Transfer - 190049B												
Core												
General Revenue	2,559,549	0.00	2,559,549	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Transfers	2,559,549	0.00	2,559,549	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	\$2,559,549	0.00	\$2,559,549	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Total - Highway Fund Transfer	\$2,559,549	0.00	\$2,559,549	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DEPARTMENT OF REVENUE

Section 4.160 – DOR Specialty Plate Fund Transfer to State Highways & Transportation Fund

Page 227

Description: This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund.

Legal Basis: Section 301.3150, RSMo.

Funding Source: DOR Specialty Plate Fund (1775)

FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.160												
Specialty Plate Trnsfer To Hwy - 190050B												
Core												
Other Funds	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
Transfers	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
Total	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
Total - Specialty Plate Trnsfer To Hwy	\$20,000	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

DEPARTMENT OF REVENUE
Section 4.165 – State Tax Commission

Page 237

Description: This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Basis: Article X, Section 14 of MO Constitution, and Chapters 53, 137, 138, 151, 153, & 155 RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

	Revenue											
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.165												
State Tax Commission - 190051B												
Core												
General Revenue	2,828,370	37.00	2,751,102	35.44	2,913,236	37.00	2,913,236	37.00	2,913,236	37.00	2,913,236	37.00
Personal Services	2,652,161	37.00	2,519,179	35.44	2,737,027	37.00	2,737,027	37.00	2,737,027	37.00	2,737,027	37.00
Expense & Equipment	176,209	0.00	231,923	0.00	176,209	0.00	176,209	0.00	176,209	0.00	176,209	0.00
Total	\$2,828,370	37.00	\$2,751,102	35.44	\$2,913,236	37.00	\$2,913,236	37.00	\$2,913,236	37.00	\$2,913,236	37.00
Pay Plan - SWO.GV.002												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	140,352	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	140,352	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$140,352	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	550	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	550	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$550	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	83,048	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	83,048	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$83,048	0.00
PayPlan half percent vacancy - SWO.HS.010												
General Revenue	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13,176	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13,176	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$13,176	0.00
Total - State Tax Commission	2,828,370	37.00	2,751,102	35.44	2,913,236	37.00	2,913,236	37.00	\$3,053,588	37.00	\$3,010,010	37.00

DEPARTMENT OF REVENUE
Section 4.170 – Assessment Maintenance

Page 244

Description: Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request and the new decision item request will provide reimbursements to counties at approximately \$3.00 per parcel based upon 2018 parcel count of 3,340,913.

Legal Basis: Section 137.750, RSMo.

Funding Source: General Revenue (1101)

FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.170												
Assessment Maintenance - 190052B												
Core												
General Revenue	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	11,267,191	0.00	11,267,191	0.00	11,267,191	0.00
Program-Specific	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	11,267,191	0.00	11,267,191	0.00	11,267,191	0.00
Total	\$11,217,163	0.00	\$11,181,301	0.00	\$11,267,191	0.00	\$11,267,191	0.00	\$11,267,191	0.00	\$11,267,191	0.00
NOP-Asmnt Mt 2024 Parcel Count - NOP.19B.012												
General Revenue	0	0.00	0	0.00	0	0.00	47,692	0.00	47,692	0.00	47,692	0.00
Program-Specific	0	0.00	0	0.00	0	0.00	47,692	0.00	47,692	0.00	47,692	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$47,692	0.00	\$47,692	0.00	\$47,692	0.00
Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.30 per parcel utilizing the 2024 parcel count of 3,428,752 for FY-2026. The increase in parcel count from 2023 to 2024 is 14,452 parcels.												
Total - Assessment Maintenance	\$11,217,163	0.00	\$11,181,301	0.00	\$11,267,191	0.00	\$11,314,883	0.00	\$11,314,883	0.00	\$11,314,883	0.00

DEPARTMENT OF REVENUE
Section 4.175 – DOR Legal Expense Fund Transfer

Page 286

Description: This section allows for transfers from Sections 4.163 to the State Legal Expense Fund for payment of claims, premiums, and expenses related to legal expenses of the Department.
Legal Basis: Section 105.711 – 105.726, RSMo.
Funding Source: General Revenue (1101)
FY 2025 GR W/H: \$0

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.175												
Dor Legal Expense Fund Trf - 190053B												
Core												
General Revenue	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
Transfers	1	0.00	0	0.00	1	0.00	1	0.00	1	0.00	1	0.00
Total	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00
Total - Dor Legal Expense Fund Trf	\$1	0.00	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00	\$1	0.00

DEPARTMENT OF REVENUE
Section 4.180 – Lottery Commission – Operating

Page 251

Description: This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.
Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.
Funding Source: Lottery Enterprise Fund (1657)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.180												
Lottery Commission - Operatin - 190054B												
Core												
Other Funds	67,615,539	153.50	62,418,005	150.84	65,696,455	153.50	65,696,455	153.50	65,696,455	153.50	65,696,455	153.50
Personal Services	8,778,679	153.50	8,292,745	150.84	9,059,595	153.50	9,059,595	153.50	9,059,595	153.50	9,059,595	153.50
Expense & Equipment	58,827,410	0.00	54,110,666	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00	56,627,410	0.00
Program-Specific	9,450	0.00	14,595	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450	0.00
Total	\$67,615,539	153.50	\$62,418,005	150.84	\$65,696,455	153.50	\$65,696,455	153.50	\$65,696,455	153.50	\$65,696,455	153.50
Lottery Vendor Pmt Incr - NOP.19B.001												
Other Funds	0	0.00	0	0.00	0	0.00	1,600,000	0.00	3,000,000	0.00	1,600,000	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	1,600,000	0.00	3,000,000	0.00	1,600,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$1,600,000	0.00	\$3,000,000	0.00	\$1,600,000	0.00
This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 24. The funding will reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Corresponding increase to the Transfer for Operations also requested.												
Pay Plan - SWO.GV.002												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	595,788	0.00	0	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	595,788	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$595,788	0.00	\$0	0.00
The FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.												
Mileage increase to 70 cents - SWO.HS.004												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	231	0.00
Expense & Equipment	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	231	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$231	0.00
Increase Mileage rate to match IRS rate of \$0.70 per mile												
House Pay Plan - SWO.HS.005												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	326,836	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	326,836	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$326,836	0.00
PayPlan half percent vacancy - SWO.HS.010												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	43,549	0.00
Personal Services	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	43,549	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$43,549	0.00

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Total - Lottery Commission - Operatin	\$67,615,539	153.50	\$62,418,005	150.84	\$65,696,455	153.50	\$67,296,455	153.50	\$69,292,243	153.50	\$67,667,071	153.50

DEPARTMENT OF REVENUE
Section 4.185 – Lottery Commission – Prize Payments

Page 261

Description: This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b) (4) enacted September 1988, prize payments must represent at least 45% of ticket sales.
Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.
Funding Source: State Lottery Fund (1682)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.185												
Lottery Commission - Prizes - 190055B												
Core												
Other Funds	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
Expense & Equipment	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00	200,277,993	0.00
Total	\$200,277,993	0.00	\$192,085,641	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00
Total - Lottery Commission - Prizes	\$200,277,993	0.00	\$192,085,641	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00	\$200,277,993	0.00

DEPARTMENT OF REVENUE

Section 4.190 – Lottery Commission – State Lottery Fund Transfer to Lottery Enterprise Fund

Page 266

Description: This core represents the transfer of funds from the State Lottery Fund (Fund 0682) to the Lottery Enterprise Fund (Fund 0657) to fund Lottery operations.
Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.
Funding Source: State Lottery Fund (1682)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.190												
Lottery Fund Transfer - 190056B												
Core												
Other Funds	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	71,989,315	0.00	71,989,315	0.00	71,989,315	0.00
Transfers	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	71,989,315	0.00	71,989,315	0.00	71,989,315	0.00
Total	\$82,102,220	0.00	\$70,000,000	0.00	\$71,989,315	0.00	\$71,989,315	0.00	\$71,989,315	0.00	\$71,989,315	0.00
Lottery Trf for Operations Inc - NOP.19B.002												
Other Funds	0	0.00	0	0.00	0	0.00	1,600,000	0.00	3,000,000	0.00	1,600,000	0.00
Transfers	0	0.00	0	0.00	0	0.00	1,600,000	0.00	3,000,000	0.00	1,600,000	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$1,600,000	0.00	\$3,000,000	0.00	\$1,600,000	0.00
Transfer for operations needed to fund the Lottery vendor payments increase new decision item.												
Pay Plan Fund Pickup - SWO.GV.003												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	810,368	0.00	0	0.00
Transfers	0	0.00	0	0.00	0	0.00	0	0.00	810,368	0.00	0	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$810,368	0.00	\$0	0.00
The FY 2026 budget includes funding for the time of service pay plan to support funds experiencing solvency issues, funds that have restricted use of federal funding, or funds that require a general revenue or other fund transfer as their primary revenue source.												
Pay Plan - GR transfers - SWO.HS.008												
Other Funds	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	810,368	0.00
Transfers	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	810,368	0.00
Total	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$810,368	0.00
Total - Lottery Fund Transfer	\$82,102,220	0.00	\$70,000,000	0.00	\$71,989,315	0.00	\$73,589,315	0.00	\$75,799,683	0.00	\$74,399,683	0.00

DEPARTMENT OF REVENUE

Section 4.195 – Lottery Commission – State Lottery Fund Transfer to Lottery Proceeds Fund

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Description: This section provides for the transfer of funds from the State Lottery Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III (b) (3) enacted September 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.
Legal Basis: Article III, Section 39(b) and Sections 313.200 – 313.351, RSMo.
Funding Source: State Lottery Fund (1682)
FY 2025 GR W/H: N/A

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$36,442,692) Other Funds TRF reduction of transfer to Lottery Proceeds Fund

GOVERNOR:

Core restoration: \$36,442,692 Other Funds TRF restoration of transfer to Lottery Proceeds Fund – reversed department core reduction

HOUSE:

Same as Governor – no additional core changes

SENATE:

CONFERENCE:

Revenue												
	FY24 Budget Amount	FY24 Budget FTE	FY24 Actual Amount	FY24 Actual FTE	FY25 Budget Amount	FY25 Budget FTE	FY26 Department Request	FY26 Department Request FTE	FY26 Governor Recommended as Amended	FY26 Governor Recommended as Amended FTE	FY26 House Recommended	FY26 House Recommended FTE
Section 04.195												
Lottery Commission-Transfer - 190058B												
Core												
Other Funds	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	393,601,183	0.00	430,043,875	0.00	430,043,875	0.00
Transfers	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	393,601,183	0.00	430,043,875	0.00	430,043,875	0.00
Total	\$410,043,875	0.00	\$389,788,014	0.00	\$430,043,875	0.00	\$393,601,183	0.00	\$430,043,875	0.00	\$430,043,875	0.00
Total - Lottery Commission-Transfer	\$410,043,875	0.00	\$389,788,014	0.00	\$430,043,875	0.00	\$393,601,183	0.00	\$430,043,875	0.00	\$430,043,875	0.00